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Annual reports of officers
and committees of the town

Annual Report

For the Town of

SUNDERLAND

Massachusetts

For Year Ending December 31

1942

ANNUAL REPORTS

——of the——

Officers and Committees

——of the——

TOWN OF SUNDERLAND

MASSACHUSETTS

——FOR THE——

Year Ending December 31

1942

ORANGE, MASS.
THE ART PRESS
1943

Allen County Public Library
900 Webster Street
PO Box 2270
Fort Wayne, IN 46801-2270

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

To either of the Constables of the Town of Sunderland, in the County of Franklin, GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said town, qualified to vote in elections and Town affairs, to meet at the Alvin J. Johnson hall in said town on Monday, the First day of February next, at ten o'clock in the forenoon, then and there to act on the following articles:

ARTICLE 1. To choose a moderator to preside at said meeting.

ART. 2. To hear the annual reports of the Town Officers and committees and act thereon.

ART. 3. To choose all necessary Town Officers for the ensuing year.

ART. 4. To appropriate such sums of money as may be necessary to defray Town charges for the ensuing year, or to pay Town debts or interest.

ART. 5. To determine the manner of repairing the highways, townways, bridges, culverts and fencing, and appropriate any money therefor.

ART. 6. To fix the time when taxes shall be paid and pass any vote in regard to interest.

ART. 7. To appropriate money for the salaries of the several Town Officers.

ART. 8. To see if the Town will appropriate a sum of money for the support of the Public Library.

ART. 9. To see if the Town will appropriate a sum of money to furnish street lights for the ensuing year.

ART. 10. To see if the Town will appropriate a sum of money for the observance of Memorial Day.

ART. 11. To see if the Town will appropriate a sum of money for Gypsy Moth work, and the infestation of other pests by spraying or painting nests.

ART. 12. To see if the Town will appropriate a sum of money for snow removal.

ART. 13. To see if the Town will appropriate a sum of money for Bonding the Town Officers.

ART. 14. To see if the Town will accept the provisions of Section 26-29, Chapter 81, of the General Laws in regard to the manner of caring for the roads, and appropriate any money for the same.

ART. 15. To see if the Town will appropriate a sum of money to pay for giving the pupils in the schools the Schick Test, and innoculations for the prevention of Diphtheria.

ART. 16. To see if the Town will appropriate a sum of money to pay for the purchase, maintenance and storage of fire fighting equipment and supplies, and pay the Chief and Wardens for their services.

ART. 17. To see if the Town will vote to rent or sell the old play ground, and appropriate any money to rent other lands for playground purposes.

ART. 18. To see if the Town will appropriate a sum of money for fighting forest fires, or the purchase of new equipment for the same.

ART. 19. To see if the Town will appropriate a sum of money for repairs and maintenance of the Sunderland sewer system.

ART. 20. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time, in anticipation of the revenue of the financial year beginning January 1, 1943, and issue a note or notes therefor, payable within one year, and renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, of the General Laws.

ART. 21. To see if the Town will appropriate a sum of money to help in the care of Riverside cemetery and the North Sunderland cemetery.

ART. 22. To see if the Town will appropriate a sum of money for insuring the Town Buildings.

ART. 23. To see if the Town will vote to authorize the Assessors to use an amount not to exceed $10000 to be taken from available funds for the reduction of the 1943 Tax rate.

ART. 24. To see if the Town will vote to appropriate a sum of money earned by the use of Town tools under the provisions of Chapter 81 in 1942 and years previous, for the Road Machinery fund.

ART. 25. To see if the Town will appropriate a sum of money for tarring the highway in front of the Town Hall and Post Office.

ART. 26. To see if the Town will appropriate a sum of money to be used for renting and cleaning a Town Dump.

ART. 27. To see if the Town will appropriate a sum of money for Civilian Defense.

ART. 28. To see if the Town will appropriate the sum of $75 from money received from the State on account of Federal Grants allotted for the administration of Old Age Assistance, to pay the Supervisor of Old Age Assistance for his salary.

ART. 29. To see if the Town will vote to appropriate a sum of money to insure the Town Buildings against War Damage.

ART. 30. To see if the Town will vote to erect an Honor Roll, and appropriate any money for the same, and pass any vote or votes in relation thereto.

ART. 31. To see if the Town will vote to appropriate a sum of money to complete the grading and seeding of the Filling Station property or the further beautification of same, or pass any vote or votes in relation to the same.

ART. 32. To see if the Town will appropriate a sum of money from available funds, for the establishment of a post war fund to be expended by vote of the Town at some future time.

ART. 33. To see if the Town will take any action on cleaning the Town Drains and appropriate any money for the same.

And you are directed to serve this warrant by posting up attested copies thereof at the Post Office in said Town, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this warrant, with

your doings thereon, to the Town Clerk, at the time and place of meeing, as aforesaid.

Given under our hands this Twenty-first day of January in the year of our Lord One Thousand Nine Hundred and Forty-Three.

GEORGE W. POMEROY
WALTER F. HUBBARD
MICHAEL R. SKIBISKI

Selectmen of Sunderland

A true copy. Attest:

RALPH B. BROWN, Constable

Selectmen's Budget Recommended for 1943

Bonding Town Officers	$ 95 00
Riverside Cemetery	100 00
North Sunderland Cemetery	75 00
Fire Department	500 00
Fencing	100 00
Forest Fires	100 00
Gypsy Moth	150 00
Inspection	125 00
Interest	235 00
Insurance on Town Buildings	315 00
Incidentals	1000 00
Library	350 00
Memorial Day	30 00
Play Grounds	125 00
Roads Emergency and Tools	150 00
Roads Chapter 81	3400 00
Snow Removal and Sanding	1000 00
Street Lighting	594 00
Schick Test	25 00
Sewer	100 00
Town Hall Maintenance	850 00
Town Officers	1300 00
Tree Warden	150 00
Town Hall Note	1000 00
Public Welfare	1800 00
Soldiers' Relief	300 00
Aid to Dependent Children	1000 00

Old Age Assistance	$4300 00
Administration Old Age Assistance	25 00
Administration Aid To Dependent Children	20 00
Public Health	1300 00
Reserve Fund	1500 00
Tarring Town Hall-Post Office Road	100 00
Civilian Defense	150 00
Honor Roll	125 00
War Insurance Town Buildings	35 00
Grading and Seeding Filling Station Lot	100 00
Town Dump	35 00
Total	$22659 00

The total amount of the appropriations made in the Selectmen's Budget for 1942 was $25839 00

Estimated School Budget for 1943

Committee, Salaries and Expenses	$ 100 00
Superintendent, Salary and Expenses	750 00
Union Clerk	150 00
Census and Attendance	65 00
Teachers' Salaries, all	5500 00
Books	150 00
Supplies	250 00
Janitor	1000 00
Fuel	400 00
Miscellaneous Operating Expenses	225 00
Repairs and Replacements	200 00
Health	250 00
Transportation, Elementary	1100 00
Transportation, High School	3000 00
Transportation, Vocational	760 00
Tuitions, High School	7500 00
Tuitions, Vocational	600 00
Total	$22000 00

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Town Officers for 1942

CLERK

William E. Clark	Term expires 1944

TREASURER

Daisy B. Montague	Term expires 1943

SELECTMEN

Walter F. Hubbard, Chairman	Term expires 1944
George W. Pomeroy, Clerk	Term expires 1943
Michael R. Skibiski	Term expires 1945

TAX COLLECTOR

Ralph B. Brown	Term expires 1943

SCHOOL COMMITTEE

Theoren L. Warner, Chairman	Term expires 1944
Joseph R. Sadoski, Clerk	Term expires 1945
Gale M. Merchant	Term expires 1943

ASSESSORS

Harold C. Pomeroy, Chairman	Term expires 1944
Fred E. Walsh, Clerk	Term expires 1945
Henry M. Clark	Term expires 1943

AUDITOR

Richard L. Dickinson	Term expires 1943

TREE WARDEN

Kenneth S. Williams	Term expires 1943

CEMETERY TRUSTEES

Clarence F. Clark	Term expires 1945
Arthur W. Hubbard	Term expires 1944
Frank W. Darling	Term expires 1943

CONSTABLES FOR 1942

Fred E. Walsh, Chief of Police	Ralph B. Brown
John A. Benjamin	Stanley Napier
Joseph Buczynski	John Zemetra

LIBRARY TRUSTEES

Walter R. Williams, Chairman	Term expires 1943
Fred Snicker	Term expires 1943
Daisy B. Montague	Term expires 1943
Mary B. Pomeroy	Term expires 1944
Francis M. Clark	Term expires 1944
Grace B. Darling	Term expires 1944
Clifford W. Roote	Term expires 1945
Lillian M. Dill	Term expires 1945
Augusta F. Graves	Term expires 1945

TOWN PARK COMMITTEE

Harold R. Hubbard	Term expires 1943
Theoren L. Warner	Term expires 1944
Lillian M. Dill	Term expires 1945

MEASURERS OF WOOD AND BARK

George C. Hubbard
Howard Hepburn
Herbert H. Bixby
Ben J. Toczydlowski

FIRE WARDENS

Lester E. Miller, Chief
John A. Benjamin, Assistant Chief
George W. Pomeroy
Kenneth S. Williams
Walter F. Hubbard
Joseph Toczydlowski
Roman R. Skibiski
Robert Warner
Harold Hubbard
Roman J. Toczydlowski
Francis O'Neil
Edward Goscienski
Glenn Rose
Ralph D. Hepburn
Michael R. Skibiski
Charles Jackowski
Fred E. Walsh
Andrew Olanyk

APPOINTEES FOR 1942

FENCE VIEWERS

Harold C. Pomeroy
Leon E. Rose
Frank W. Darling

FIELD DRIVERS

Robert Warner, Chairman
Stephen Relicki
Joseph Mieczkowski
Edward Storozuk
John Pilvinis
Glenn Rose

POUND KEEPER

Everett Pomeroy

PUBLIC WEIGHERS

Clarence F. Clark
Louis Goodyear
Walter F. Hubbard
Jesse White
Michael R. Skibiski
Philip S. Hepburn
Ben. J. Toczydlowski

FOREST FIRE WARDEN

Ralph D. Hepburn

MOTH SUPERINTENDENT

Richard W. Graves

INSPECTORS OF ANIMALS AND MEATS

Dr. M. H. Williams, Inspector
Kenneth S. Williams, Assistant Inspector

SUPERINTENDENT OF ROADS

Ralph D. Hepburn

SEALER OF WEIGHTS AND MEASURES

William E. Clark

DOG OFFICER

Dr. M. H. Williams

BURIAL AGENT

Ralph B. Brown

WELFARE AND SOLDIERS' RELIEF AGENT

Ralph B. Brown (Resigned)
Selectmen

BUREAU OF OLD AGE ASSISTANCE

George W. Pomeroy, Supervisor
Michael R. Skibiski
Walter F. Hubbard
James H. Warner

LIST OF JURORS FOR 1943

Benjamin, John A., Jr.
Warner, James H.
Hubbard, Raymond L.
Roote, Clifford W.
Toczydlowski, Ben J.
Burt, Stanley
Bixby, Herbert H.
Walsh, Fred E.
Russ, Harry E.
Vickowski, Alec.
Goodyear, Louis W.
Brown, Ralph B.

Selectmen's Report

To the Citizens of the Town of Sunderland:

It seems proper at this time that the Board of Selectmen should take this opportunity to place on permanent record their fullest appreciation for the time and work given by the citizens of the town in the Civilian Defense and Federal Rationing programs.

We wish to take this opportunity to thank Mrs. Ralph Hepburn for the interest she has taken in the local Report center and all the Civilian Defense work in general. Also Mr. Roman J. Toczydlowski and Mr. Fred E. Walsh for their work in organizing the Air Raid Wardens and Special Police force required to carry out the defense work. To all those who have given their time and effort to learn how to handle First Aid work during an emergency we are most grateful. This group have as their leader Mr. Henry M. Clark.

As for the Federal rationing program we believe Mr. Arthur Hubbard and the members and clerk of the local rationing board should be congratulated for the efficient manner in which the program has been administered in this town. They have endeavored to be honest and fair with us all, and have tried to carry out their orders from Federal authorities to the best of their ability. Very few people realize the hours of time and thought that has to be given to this program to successfully administer it as it should be done. While much of the detail work can be left to the clerk, the responsibility still rests with the Board who are giving their time and efforts without pay. We may at times feel somewhat dissatisfied with some of their decisions, but we must realize that we are now engaged in the most serious conflict that

this nation has ever taken part in. It must be won regardless of the cost and sacrifice which we have to endure, the lives and happiness of our children and of future generations depend on it. Let us all do our part.

WALTER F. HUBBARD
GEORGE W. POMEROY
MICHAEL R. SKIBISKI

Selectmen of Sunderland

Selectmen's Financial Report

FOR THE YEAR ENDING DECEMBER 31, 1942

AUTO EXCISE REFUNDS

Paid Assessors' abatements for Auto Excise Refunds	$54 62

POLL TAX ABATEMENTS

Paid Assessors' abatements for Poll Taxes	$2 00

TEMPORARY LOANS

Paid Franklin Savings Institution, Highway Loan	$ 5000 00
Paid Franklin Savings Institution, General Loan	20000 00
Total	$25000 00

NORTH SUNDERLAND ROAD NOTE

Appropriation	$400 00
Paid First National Bank and Trust Co., Greenfield	$400 00

COUNTY TAX

Paid William J. Newcomb, County Treasurer	$2869 22

STATE TAX, STATE PARKS

Paid Commonwealth of Massachusetts, State Tax	$3150 00
Paid Commonwealth of Massachusetts, State Parks and Reservations	$42 38

DOG LICENSE MONEY

Paid County Treasurer, Dog Money	$239 40

BONDING TOWN OFFICERS

Appropriation		$85 00
Paid Skibiski Insurance Service, Town Clerk's Bond	$ 7 50	
Paid Skibiski Insurance Service, Town Treasurer's Bond	24 00	
Paid Skibiski Insurance Service, Tax Collector's Bond	46 00	
Paid Skibiski Insurance Service, Deputy Tax Collector's Bond	5 00	
Total		$82 50
Balance		$2 50

RIVERSIDE CEMETERY

Appropriation	$50 00
Cemetery Orders approved	$451 00

For complete report see Treasurer's Report

NORTH SUNDERLAND CEMETERY

Appropriation	$75 00
Paid Leon G. Rose for trucking and labor	$75 00

COMPENSATION ACCIDENT

Appropriation	$1000 00
Paid Walter F. Hubbard, Compensation for accident	1000 00

CIVILIAN DEFENSE

Appropriation		$300 00
Paid Crosby Film Service, projector service A. R. W. school	$10 00	
Paid Franklin County Lumber Co., Blackout materials, Report center	3 00	
Harry Graves, labor installing same	1 20	
Bens Service Station, Air Raid Wardens expense	23 40	
Dura Products Co., Wardens and Police supplies	5 00	
Jessie Boron, typing	1 00	
Hazel Warner, typing	4 50	
James H. Warner, two trips to Boston	25 00	
Chronicle Publishing Co., Identification cards	15 50	
Roman J. Toczydlowski, expense of Firemen's school	25 00	
Eastern Textile Co., fabric for stretchers and bandages	5 79	
Harry Russ, cutting splints	50	
Franklin County Lumber Co., supplies for Fire Department	5 28	
John Wilson and Co., cloth for flags	1 40	
C. H. Demond and Co., First Aid record book	1 70	

Billings Drug Store, First Aid supplies	$ 4 25	
Newton Thompson Mfg. Co., Air Raid Wardens' whistles	7 00	
Henry M. Clark, expense, advanced First Aid class	5 00	
Town of Deerfield, Sunderland share operation of Report center	109 75	
Total		$254 27
Balance		$45 73

TOWN DUMP

Appropriation	$25 00
Paid Mary Goodyear, rent	25 00

FIRE SIREN

Appropriation	$500 00	
Transferred from Reserve Fund	68 12	
		$568 12
S. S. Jobbing House, materials for installation	$ 43 62	
Warner Brothers and Goodwin, installing siren in belfry	35 00	
G. W. Pomeroy, labor and materials, installing controls, wiring	19 50	
American LaFrance and Foamite Corp., 5 H. P. siren and controls	470 00	
Total		$568 12

FILLING STATION PURCHASE

Appropriation	$450 00
Paid M. R. Skibiski	450 00

FIRE DEPARTMENT

Appropriation	$500 00	
Transferred from Reserve Fund	148 00	
Total		$648 00

The Sunderland Garage, rent	$120 00
American La-France and Foamite Corp., hose	101 92
American La-France and Foamite Corp., rain coats	40 68
American La-France and Foamite Corp., gas masks	71 53
American La-France and Foamite Corp., miscellaneous supplies	109 28
The Sunderland Garage, calls, gasoline, oil and supplies	39 05
The Sunderland Garage, painting hydrants	8 00
The Franklin County Lumber Co., paint for hydrants	3 72
Phillip Allen, four tires and rims	28 50
M. R. Skibiski, hose and nozzle	10 32
Roman R. Skibiski, charging fire extinguishers	1 00
Stanley Napier, labor, fighting fires	1 00
Joseph Mogolnicki, labor, fighting fires	1 00
Edward Wolejko, labor, fighting fires	1 00
John Pilvinis, labor, fighting fires	3 00
Edward Goscienski, labor, fighting fires	1 00
Mike Fensick, labor, fighting fires	1 00
Lester Miller, labor, fighting fires	6 00
Walter Hubbard, labor, fighting fires	1 00
Buddy Chestnut, labor, fighting fires	1 00
Roger Hrynyzyn, labor, fighting fires	2 00
Andrew Olanyk, labor, fighting fires	2 00
Joseph Adamski, labor, fighting fires	2 50

Roman Skibiski, labor, fighting fires	$ 2 50	
Michael Skibiski, labor, fighting fires	1 00	
Francis Chestnut, labor, fighting fires	1 00	
Clifton Hubbard, labor, fighting fires	1 00	
George Swaluk, labor, fighting fires	3 00	
Robert Warner, labor, fighting fires	2 00	
Alfonse Adamski, Jr., labor, fighting fires	1 50	
Frank Mileski, labor, fighting fires	5 50	
Harry Olanyk, labor, fighting fires	2 00	
Charles Jackowski, labor, fighting fires	3 50	
John A. Benjamin, labor, fighting fires	2 50	
Matthew Matysiewicz, labor, fighting fires	1 50	
John Perhonic, labor, fighting fires	1 50	
Hazen MacDermott, labor, fighting fires	1 50	
Charles Baranowski, labor, fighting fires	1 50	
Roman Toczydlowski, labor, fighting fires	6 00	
Joseph Toczydlowski, labor, fighting fires	1 00	
Tony Yurkevicz, labor, fighting fires	1 00	
Frank Lapachinski, labor, fighting fires	1 00	
Roger Bartos, labor, fighting fires	1 00	
Lester Miller, Fire Chief salary	50 00	
Total		$648 00

FOREST FIRES

Appropriation		$100 00
Edward Budnowski, labor, fighting fire	$1 00	
B. J. Toczydlowski, labor, fighting fire	1 00	
John Zemetra, labor, fighting fire	1 00	
Joseph Zemetra, labor, fighting fire	1 00	
Mike Fensick, labor, fighting fire	1 00	
Walter Hubbard, labor, fighting fire	1 00	
Lester Miller, labor, fighting fire	2 00	
Total		$8 00
Balance		$92 00

GRADING FILLING STATION PROPERTY

Appropriation		$168 25
Warner Brothers and Goodwin, labor, bulldozer, shovel, loam and trucking		168 25

GYPSY MOTH

Appropriation		$200 00
Richard Graves, labor, painting nests	$150 00	
Frost Insecticide Co., brushes and corks	2 48	
Total		$152 48
Balance		$47 52

INSPECTION

Appropriation		$125 00
M. H. Williams, inspection of slaughtering	$108 13	
M. H. Williams, identifying and reporting out of state cattle	10 00	
Total		$118 13
Balance		$6 87

INTEREST

Appropriation	$250 00	
Transferred from Reserve Fund	3 33	
Total		$253 33
Eliot Savings Bank, interest on Town Hall notes	$192 50	
First National Bank and Trust Co. Greenfield, Road note	12 00	

First National Bank and Trust Co., Greenfield, discount on temporary loan	$48 83	
Total		$253 33

INSURANCE ON TOWN BUILDINGS

Appropriation	$315 00
Skibiski Insurance Service	310 88
Balance	$4 12

INCIDENTALS

Appropriation		$1000 00
Hobbs and Warren, Selectmen's, Assessors' and Registrars' forms	$ 17 30	
Hobbs and Warren, Collector's books and supplies	18 02	
Hobbs and Warren, Treasurer's book and supplies	31 84	
Fred E. Walsh, Chief of Police, services	39 50	
J. A. Benjamin, Constable, services	12 00	
Joseph Buczynski, Constable, services	9 50	
Ralph B. Brown, Constable, services	5 00	
Stanley Napier, Constable, services	5 00	
John Zemetra, Constable, services	6 00	
Helen Hoxie, stamps and envelopes, Treasurer	32 98	
Helen Hoxie, stamps and envelopes, Collector	18 20	
Helen Hoxie, stamps and envelopes, Selectmen	21 50	
G. W. Pomeroy, installing, removing and operating Xmas tree lights, 1941	6 00	
M. R. Skibiski, trips to Boston	25 00	

G. W. Pomeroy, trips to Boston	$ 15 00
W. F. Hubbard, trips to Boston	15 00
R. B. Brown, stamps and envelopes	25 74
Minott Printing and Binding Co., tax bills	23 39
The Stoneham Independent, Excise cards	1 00
New England Tel. and Tel. Co., telephone offices	20 63
The Art Press, Town Reports, 1941	147 45
E. A. Hall and Co., ballots	15 25
R. B. Brown, posting warrants	9 00
The Brown Printing Co., miscellaneous printing	26 00
A. J. Hastings, Ration Board supplies	6 80
W. and L. E. Gurley, Sealer's supplies	5 37
G. W. Pomeroy, taking Registrar's census and copying cards	15 00
W. F. Hubbard, taking Registrar's census	15 00
The Barre Gazette, Excise bills	4 30
Director of Accounts, certifying notes	4 00
The Produce National Bank, check books	4 65
The Produce National Bank, rent deposit box	3 60
C. H. Demond and Co., office supplies, Ration Board	56 45
C. H. Demond and Co., envelopes, Ration Board	1 33
C. H. Demond and Co., office supplies, Selectmen	3 67
G. W. Pomeroy, stamps, office supplies, Selectmen	4 05
R. L. Dickinson, postage	1 47
Franklin County Registry of Deeds, recording deeds and permits	22 03
Clark Hardware Co., supplies	2 50
Warner Brothers and Goodwin, bulldozer cleaning dump	11 50
Fred E. Walsh, expense to Assessors' meetings	11 50

Henry M. Clark, expense to Assessors' meetings	$ 4 50	
Harold C. Pomeroy, expense to Assessors' meetings	3 50	
Ralph B. Brown, expense to Assessors' meetings	2 00	
Griggs and Co., office chair	4 50	
W. E. Clark, use of car, Sealer	10 00	
R. B. Brown, envelopes, ink and remover	2 24	
Charles Fairhurst, Treasurer, Selectmen's dues	6 00	
R. B. Brown, Traffic Officer	75	
R. B. Brown, Election Officer	8 00	
Fred E. Walsh, Election Officer	8 00	
William E. Clark, Election Officer	8 00	
George W. Pomeroy, Election Officer	8 00	
Walter F. Hubbard, Election Officer	6 00	
Michael R. Skibiski, Election Officer	4 00	
Harold C. Pomeroy, Election Officer	4 00	
Robert N. Goodyear, Election Officer	4 00	
American Writing Ink Co., Ink	1 59	
Franklin County Lumber Co., lumber for shelves, Ration Board office	7 08	
William H. Dill, labor on shelves	4 20	
John McGrath, supplies	70	
Robert P. Collins, rent of Tool Shed	30 00	
G. W. Pomeroy, mowing Filling Station and Old Flag Pole lots	5 00	
Harold C. Pomeroy, use of car, telephone and postage	18 75	
William E. Clark, recording births, deaths and marriages	40 50	
William E. Clark, telephone, Notary, oaths, express, postage, supplies	40 78	
Total		$951 61
Balance		$48 39

GRAVES LIBRARY

Appropriation		$350 00
Library orders approved		856 73

For complete report see Treasurer's report

MEMORIAL DAY

Appropriation		$25 00
Transferred from Reserve Fund	$3 60	
Total		$28 60
Billings Drug Store, flags	$ 3 60	
James H. LaSalle, geraniums	25 00	
Total		$28 60

PLAY GROUNDS

Appropriation	$100 00	
Transferred from Reserve Fund	13 65	
Total		$113 65
Charles C. Hepburn, mowing	$ 16 00	
F. O. Williams and Son, mowing	10 00	
Clifton F. Hubbard, trimming hedge	7 65	
Daisy B. Montague, rent	80 00	
Total		$113 65

ROAD MACHINERY

Appropriation from 1941 Balance	$59 94	
Received from Chapter 81, 1942 Account	26 05	
Total		$85 99

R. D. Hepburn, bolts for grader	$ 85	
Franklin County Lumber Co., paint for grader	3 39	
Total		$4 24
Balance		$81 75

ROADS TOWN HALL POST OFFICE

Appropriation		$100 00
Balance		$100 00

ROADS EMERGENCY AND TOOLS

Appropriation	$150 00	
Transferred from Reserve Fund	75 00	
Total		$225 00
Ben's Service Station, repairs, gasoline, oil and supplies	$20 25	
G. A. Canning, repairing sand spreader and tar kettle	20 50	
Frank D. Hubbard Farms, brooms	6 60	
The Mutual Plumbing and Heating Co., water cans	4 58	
S. Allen and Sons, sand scoops	17 50	
Northampton and Boston Express service, express on street signs	1 44	
Frank W. Hance, grindstone and wicks	13 35	
Roman Skibiski, trucking	24 00	
Ralph Hepburn, trucking	24 00	
John A. Benjamin, Jr., trucking	12 00	
Joseph Sadoski, labor	16 80	
Ralph D. Hepburn, labor	20 40	
Adam Bandelewicz, labor	8 00	

Felix Bartos, labor	$8 00	
Adam Kosloskas, labor	8 00	
Stanley Wolejko, labor	8 00	
Total		$213 42
Balance		$11 58

ROADS CHAPTER 81

Received from Town Appropriation	$3400 00	
Received from State Appropriation	5100 00	
Total		$8500 00
R. D. Hepburn, Superintendent	$ 976 65	
Joseph Sadoski, labor	573 35	
Adam Bandelewicz, labor	531 10	
Stanley Wolejko, labor	493 55	
Adam Kosloskas, labor	481 00	
Felix Bartos, labor	333 00	
Zackery Podworski, labor	248 00	
Charles Pilvinis, labor	143 50	
Alex Hrynyzyn, labor	56 00	
Stanley Bartos, labor	48 00	
Edward Sobeleski, labor	42 00	
Harry Graves, labor	45 10	
Albert Wosnekewicz, labor	20 00	
Joseph Buczyniski, labor	13 20	
Paul Korpita, labor	8 00	
Mike Fensick, labor	5 00	
T. L. Warner, labor	1 00	
Fred E. Walsh, Traffic Officer	10 00	
R. D. Hepburn, Ford truck, trucking	1992 00	
Roman Skibiski, Dodge truck, trucking	786 00	
J. A. Benjamin, Inter. truck, trucking	82 50	
Edward Benjamin, team, mowing	24 75	
George C. Hubbard, gravel	138 56	

Albert L. Hubbard, gravel	$ 106 40	
Felix Zemetra, gravel	101 92	
Town of Sunderland, use of mixer	12 00	
Town of Sunderland, use of grader	9 25	
Town of Sunderland, use of tar kettle	4 80	
American Tar Co., tar products	1032 29	
New England Metal Culvert Co., culvert pipe	70 74	
New England Concrete Pipe Corp., concrete pipe	37 04	
State Prison, sign posts and street signs	27 20	
George Dickinson, painting signs	18 50	
T. Slosman, culvert pipe	15 00	
Franklin County Lumber Co., cement	11 50	
Dominick Pulvinis, fence posts	1 05	
Total		$8499 95
Balance		$ 05

SNOW REMOVAL

Appropriation		$1000 00
Harry Graves, labor, sanding	$ 39 00	
Alex Hrynyzyn, labor, sanding	33 20	
Alex Karpinski, labor, sanding	15 60	
Frank Mieczkowski, labor, sanding	12 40	
Harry Tenney, labor, sanding	2 00	
Francis O'Neil, labor, sanding	1 35	
Joseph Mieczkowski, labor, sanding	3 00	
Frank Mieczkowski, labor, sanding	3 00	
Albert Bartos, labor, sanding	2 63	
R. D. Hepburn, truck, sanding	177 75	
Roman Skibiski, trucks, plowing and sanding	307 75	
F. O. Williams, team, plowing walks	3 50	
T. L. Warner, gravel	1 26	

John Olanyk, sand	$ 3 22	
Community Feed Stores, salt	8 00	
Wirthmore Grain and Coal Co., salt	112 00	
Total		$725 66
Balance		$274 34

SOLDIERS' RELIEF

Appropriation	$400 00
Expended for Soldiers' Relief	166 10
Balance	$233 90

STREET LIGHTING

Appropriation	$594 00
Western Massachusetts Electric Co., Street lights	$594 00

SCHICK TEST

Appropriation	$25 00
Dr. John P. Colleran, Clinic	25 00

SEWER

Appropriation	$100 00
Balance	100 00

SCHOOLS

School Committee's orders approved	$22388 07

TOWN HALL BUILDING MAINTENANCE

Appropriation	$850 00	
Transferred from Reserve Fund	3 44	
Total		$853 44

J. I. Holcomb Mfg. Co., supplies	$ 28 20
Amherst Oil Co., service oil burner	3 00
Western Massachusetts Electric Co., electricity	97 92
Ralph T. Staab, oil	295 57
W. H. Dill, labor repairs	2 00
G. W. Pomeroy, janitor	300 00
Thacker Craig Paper Co., towels and tissue	15 70
Franklin County Lumber Co., lumber, paint and supplies	35 14
Sunderland Water Co., water	10 00
G. W. Pomeroy, miscellaneous supplies	6 23
Du-Ev. Products Co., wax and disinfectant	34 27
C. E. Parsons, electric supplies	2 16
Sears Roebuck and Co., miscellaneous supplies	5 50
Commissioner of Public Safety, boiler inspection	5 00
A. D. Dunham, two mirrors	1 00
G. W. Pomeroy, labor on repairs and new work	10 50
Ben's Service Station, repairs front door set	1 25
Total	$853 44

TOWN HALL BUILDING NOTE

Appropriation	$1000 00
Eliot Savings Bank, note	1000 00

TOWN HALL RENTALS

Received from Town Hall rentals		$30 00

FENCING

Appropriation		$100 00
R. D. Hepburn, Ford truck and labor	$43 50	
Harry Graves, labor	11 60	
Alex Hrynyzyn, labor	1 60	
Joseph Buczynski, labor	6 00	
Webster and Webster, fence posts	14 52	
Total		$77 22
Balance		$22 78

TOWN OFFICERS

Appropriation		$1300 00
William E. Clark, Sealer's, salary	$ 65 00	
William E. Clark, Town Clerk, salary	35 00	
Henry M. Clark, Assessor, salary	100 00	
Harold C. Pomeroy, Assessor, salary	100 00	
Fred E. Walsh, Assessor, salary	100 00	
Ralph B. Brown, Collector, salary	200 00	
Daisy B. Montague, Treasurer, salary	150 00	
Richard L. Dickinson, Auditor, salary	35 00	
Walter F. Hubbard, Chairman Selectmen, salary	150 00	
George W. Pomeroy, Clerk Selectmen, salary	230 00	
Michael R. Skibiski, Selectman, salary	130 00	
Philip F. Whitmore, Moderator, salary (Refunded)	5 00	
Total		$1300 00

TREE WARDEN

Appropriation		$150 00
Kenneth S. Williams, labor, trucking and filing saws		149 22
Balance		$ 78

PUBLIC WELFARE

Appropriation		$3500 00
Expended for Relief of State Cases	$ 268 65	
Expended for Relief of Out of Town Cases	266 70	
Expended for Relief of Local Town Cases	734 62	
Expended for Relief of Hospital Cases	1110 46	
Expended for Relief of War Relief	382 50	
Expended for Relief of Miscellaneous Welfare	44 79	
Total		$2807 72
Balance		$692 28

AID TO DEPENDENT CHILDREN

Appropriation		$1000 00
Expended for Aid to Dependent Children		864 00
Balance		$136 00

Federal Security Fund A. D. C.

Balance from 1941 account	$ 48	
Received from State on account of Federal Grants	549 00	
Total		$549 48
Expended for Aid to Dependent Children		544 00
Balance		$5 48

Federal Security Fund Administration A. D. C.

Balance from 1941 account	$12 55	
Received from State on account of Federal Grants for Administration A. D. C.	5 95	
Total		$18 50
Expended for Administration of A. D. C.	$1 90	
Balance		$16 60

Town Appropriation Administration A. D. C.

Appropriation	$20 00
Expended for administration of A. D. C.	20 00

OLD AGE ASSISTANCE

Appropriation	$4700 00
Expended for Old Age Assistance	4309 92
Balance	$390 08

Federal Security Fund O. A. A.

Balance from 1941 account	$ 47	
Received from State on account of Federal Grants	3238 16	
Total		$3238 63
Expended for Old Age Assistance		3220 00
Balance		$18 63

Federal Security Fund Administration O. A. A.

Balance from 1941 account	$ 31 03

Received from State on account of Federal Grants for Administration O. A. A.	$107 91	
Total		$138 94
Expended for administration of O. A. A.		50 98
Balance		$87 96

Town Appropriation Administration O. A. A.

Appropriation	$25 00
Expended for administration of O. A. A.	25 00

RESERVE FUND

Appropriation		$1500 00
Transferred to Fire Department	$148 00	
Transferred to Memorial Day	3 60	
Transferred to Roads Emergency and Tools	75 00	
Transferred to Interest	3 33	
Transferred to Fire Siren	68 12	
Transferred to Play Grounds	13 65	
Transferred to Town Hall Maintenance	3 44	
Total		$315 14
Balance		$1184 86

SUMMARY

	Appropriation	Expended	Balance	Transferred from Reserve
North Sunderland Road Note	$ 400 00	$ 400 00		
Bonding Town Officers	85 00	82 50	$ 2 50	

Riverside Cemetery	$ 50 00	$ 451 00		
North Sunderland Cemetery	75 00	75 00		
Compensation Accident	1000 00	1000 00		
Civilian Defense	300 00	300 00	$45 00	
Town Dump	25 00	25 00		
Fire Siren	500 00	568 12		$ 68 12
Filling Station Purchase	450 00	450 00		
Fire Department	500 00	648 00		148 00
Forest Fires	100 00	8 00	92 00	
Grading Filling Station Property	168 25	168 25		
Gypsy Moth	200 00	152 48	47 52	
Inspection	125 00	118 13	6 87	
Interest	250 00	253 33		3 33
Insurance on Town Buildings	315 00	310 88	4 12	
Incidentals	1000 00	951 61	48 39	
Graves Library	350 00	856 73		
Memorial Day	25 00	28 60		3 60
Play Grounds	100 00	113 65		13 65
Road Machinery	85 99	4 24	81 75	
Roads Emergency and Tools	150 00	213 42	11 58	75 00
Roads Chapter 81	8500 00	8499 95	05	
Snow Removal	1000 00	725 66	274 34	
Soldiers' Relief	400 00	166 10	233 90	
Street Lighting	594 00	594 00		
Schick Test	25 00	25 00		
Sewer	100 00		100 00	
Schools	25100 00	22388 07	2711 93	
Town Hall Building Maintenance	850 00	853 44		3 44
Town Hall Building Note	1000 00	1000 00		
Fencing	100 00	77 22	22 78	

Town Officers	$1300 00	$1300 00	
Tree Warden	150 00	149 22	$ 78
Public Welfare	3500 00	2807 72	692 28
Aid To Dependent Children	1000 00	864 00	136 00
Federal Security Fund A. D. C.	549 48	544 00	5 48
Federal Security Fund Administration	18 50	1 90	16 60
Town Appropriation Administration A D. C.	20 00	20 00	
Old Age Assistance	4700 00	4309 92	390 08
Federal Security Fund O. A. A.	3238 63	3220 00	18 63
Federal Security Fund Administration	138 94	50 98	87 96
Town Appropriation Administration O. A. A.	25 00	25 00	
Reserve Fund	1500 00	315 14	1184 86

LIABILITIES

Town Hall Debt	$10000 00

RESOURCES

Balance in the Treasury	$13923 18
Accounts Receivable	2405 74
Uncollected Taxes	538 70
Mortgage	359 34

GEORGE W. POMEROY
WALTER F. HUBBARD
MICHAEL R. SKIBISKI

Selectmen of Sunderland

The orders drawn by the Selectmen authorizing the disbursement of Town Funds, I have found to agree with the payments made by the Treasurer. Therefore in my opinion this report is accurate.

RICHARD L. DICKINSON,

Auditor

January 11, 1943

Road Superintendent's Report

Road work was started in the spring with the usual patching and scraping.

The Pound road from the street to the bridge south of R. B. Brown's was tarred.

Hungarian Avenue was tarred from the Amherst road to Joe Kazimeraitis'. Also from Highland Point north on the North Sunderland road to Chards Pond, tar was applied.

Considerable graveling was done on the Back road, Hungarian Avenue and the River road.

A culvert was replaced on Hungarian Avenue which was enlarged to 18 inches cement.

R. D. HEPBURN,

Superintendent

AMOUNT EXPENDED ON DIFFERENT ROADS

SUNDERLAND—4	
Bull Hill	$ 215 31
Hubbard Hill	31 40
Plain	253 33
Pound	1152 05
River	1103 38
Hungarian Avenue	1084 17
Gribko Cross	147 98
Back	1080 41
Upper Montague	34 27

North Sunderland	$ 608 76
Gunn Cross	63 98
Whitmore Cross	97 28
Reservation	183 28
Middle Lane	74 30
Meadow	1102 89
Brown Cross	59 68
Tomolest Cross	96 86
Kulesser Cross	710 80
Burek's Cross	15 88
Plain Branch	25 26
North Mountain	145 44
Middle Mountain	93 80
South Mountain	30 80
Gunn Mountain	40 80
Ferry	41 04
School Street	6 80
Total	$8499 95

Assessors' Report

Value of Assessed Stock in Trade	$ 7150 00
Value of Assessed Live Stock	37030 00
Value of Assessed Machinery	58420 00
Value of Assessed Other Tangible Property	27270 00
Value of Assessed Buildings	598650 00
Value of Assessed Land	381535 00
Number of Polls Assessed	326
Tax Rate	$30 00
Total Amount Raised by Taxation	$33953 65

Number of Horses	83
Number of Cows and Young Stock	417
Number of Swine	41
Number of Sheep	4
Number of Goats	12
Number of Ponies	4
Number of Fowls	4955
Number of Dwelling Houses	250
Number of Acres of Land Assessed	8608
Number of Motor Vehicles	363
State Value Motor Vehicles	$85440 00
State Motor Vehicle Tax	$2878 26

RECAPITULATION

Town Appropriation	$51923 94
State Tax	3150 00
State Tax for State Parks	42 38
County Tax	2869 22
Overlays	846 23

ESTIMATED RECEIPTS

Income Tax	$3642 92
Corporation Tax	528 12
Reimbursement State Owned Land	45 94
Gas Tax	3567 92
Motor Vehicles	2000 00
Health and Sanitation	25 00
Charities	1000 00
Old Age Assistance	1800 00
Schools	7000 00
Interest on Taxes	100 00
Taken from Available Funds in Treasury	5000 00

H. C. POMEROY
F. E. WALSH
H. M. CLARK

Assessors of Sunderland

Treasurer's Report

Balance in Treasury, January 1, 1942		$8199 86
Received from State Treasurer		
Federal Grant—Old Age Assistance	$3238 16	
Federal Grant—Old Age Administration	107 91	
Old Age Assistance	3107 57	
Federal Grant—Aid to Dependent Children	549 00	
Federal Grant—Administration Aid to Dependent Children	5 95	
Aid to Dependent Children	432 66	
Division of Highways	78 52	
Division of Highways	3733 83	
State Forestry	49 00	
Vocational Education—Tuition and Transportation	1809 06	
Massachusetts Training Schools	145 93	
High School Transportation	2521 57	
High School Tuition	3602 91	
Superintendents of Small Towns	373 33	
Meal Tax	46 90	
Temporary Aid and Transportation	457 40	
Inspectors of Animals	25 00	
Reimbursement for Loss of Taxes	45 94	
Highway Fund—Chapter 420	3567 92	
Income Tax	532 08	
Electric Light-Water Tax	29 17	

Business Corporation Taxes—Chapter 58	$ 326 15	
Business Corporation Tax	672 30	
Public Service Corporation Tax	29 44	
Income Tax	3642 92	
		$29130 62

Received from:

Town of Leverett, reimbursement for Welfare	$ 279 05	
Reimbursement for Welfare	312 00	
Sale of Licenses and Permits	9 00	
Alexander Demko, redemption of tax title	12 56	
Roman F. Toczydlowski, purchase of tax titles	103 03	
First National Bank and Trust Co., Greenfield, Temporary loan .24 percent	25000 00	
District Court of Franklin, fine	25 00	
Refund on Tax Collector's bond, 1940	5 30	
Refund on Tax Collector's bond 1941	24 00	
Refund of overpayment	3 30	
Use of Lincoln Hall	30 00	
Pupil money for pane of glass broken	40	
Sealer of Weights and Measures, fees	58 40	
Dog License Fees	239 40	
Reimbursement for damage on highway	50 01	
Road Machinery Fund		
Use of tar kettle	4 80	
Use of mixer	12 00	
Use of grader	9 25	
Sale of air compressor	45 00	
Sale of hoist	11 00	
Sale of flood lights	10 00	
Sale of building on Filling Station lot	207 00	
John S. Garbiel, rent	35 00	
Refund	5 00	
		$26490 50

Received from Ralph B. Brown, Collector of Taxes:		
1942 Tax	$32009 65	
1942 Interest	46 03	
1942 Poll Tax	598 00	
1942 Motor Excise	2653 80	
		$35307 48
Total Receipts		$99128 46
Paid Selectmen's Warrants	$62817 21	
School Committee's Warrants	22388 07	
		$85205 28
Balance in Treasury		$13923 18

DAISY B. MONTAGUE, Treasurer

The foregoing balance sheet is in accordance with the books of the Treasurer and in my opinion is correct.

RICHARD L. DICKINSON, Auditor

January 11, 1943

Tax Collector's Report

Real Estate	$29405 55	
Personal	3896 10	
Polls	658 00	
Interest	46 03	
Classified Forest Land	1 20	
		$34006 88

Paid Treasurer	$32607 65	
Abated	814 50	
Uncollected	538 70	
Interest	46 03	
		$34006 88

EXCISE

Warrants		$2676 26
Paid Treasurer	$2653 80	
Abated	22 46	
		$2676 26

R. B. BROWN, Collector

I have examined the warrants issued to the Tax Collector by the Assessors, the abatements granted and have verified the account by a comparison with the Treasurer's book, so I believe this report to be correct.

RICHARD L. DICKINSON, Auditor

January 11, 1943

Cemetery Report

RIVERSIDE CEMETERY

Receipts

Balance in Treasury January 1, 1942	$267 20
Care of Lots	102 00
Sale of lots	30 00

Interest on Trust Funds	$232 65	
Town Appropriation	50 00	
		$681 85

Payments

Franklin Savings Institution	$ 30 00	
Sunderland Water Co.	6 00	
Stewart I. Childs, labor	400 00	
Helen K. Hoxie, stamps	2 00	
Ben's Service Station, lawn mower	8 00	
Hobbs and Warren, account book	5 00	
		$451 00
Balance in Treasury		$230 85

TRUST FUNDS

Franklin Savings Institution	$ 898 23	
Amherst Savings Bank	5475 00	
Westfield Savings Bank	1350 00	
Real Estate Mortgage	1000 00	
		$8723 23

NORTH SUNDERLAND CEMETERY

Receipts

Town Appropriation	$75 00

Payments

Leon G. Rose, trucking and labor	75 00

DAISY B. MONTAGUE, Treasurer

The above balance sheet in my opinion correctly sets forth the financial condition of Riverside Cemetery as of December 31, 1942. On examination of the Savings Bank Books, I found the amounts recorded therein to agree with the foregoing record and the amount of the Real Estate Mortgage is as stated.

RICHARD L. DICKINSON, Auditor

January 11, 1943

Town Clerk's Report

Number of Births	16
Number of Males	6
Number of Females	10
Number of Delayed Certificates of Birth	13
Change of Name	1

BIRTHS IN 1942

Mar. 24	Jean Rita to William and Edna G. Kzcowski
Apr. 14	Mary Elizabeth to Walter and Alice Laskoski
Apr. 25	Baby to Frank and Mary Mileski
July 28	Robert Walter to Stanley R. and Anne Skribiski
Aug. 21	Patricia Ann to Joseph A. and Emily R. Toczydlowski
Aug. 23	Patricia Jane to Walter B. and Nellie B. Kielbowicz
Sept. 4	Mary Ann to Albert A. and Sophie K. Gribko
Sept. 5	Robert James to Roman F. and Sophie Petrovic
Sept. 5	Michael Fensick, Jr. to Michael and Edna Fensick
Sept. 12	Mary Ann to Steven A. and Mary Ralicki
Oct. 3	Andrew Fred to Henry J. and Marjorie L. Rohrs
Oct. 6	Infant Zak to Michael J. and Genevieve V. Zak
Oct. 25	Linda Marie to Edward and Arlene M. Besikarski
Oct. 28	Infant Toczydlowski to Edward B. and Freddie Toczydlowski
Nov. 1	Romona Olga to Roman R. and Olga F. Skibiski
Dec. 17	Cynthia to Stanley and Blanch Naperkowski

MARRIAGES IN 1942

Jan. 18	Ward C. Miller to Helen T. Koblinski
Jan. 26	Edward Besikarski to Arlene Cramer

Mar. 28	David Hunter Tait to M. Hannah Orpin
Apr. 18	Rexford Hanson Avery to Elizabeth Rose Warner
Apr. 26	John Maslanka to Stella Mieczkowski
Apr. 27	Francis W. O'Neil to Winefred D. Brissette
May 9	Joseph J. Kelly to Mary Landry
May 22	Everett Pomeroy to Ruth Bartschi
July 4	Roman R. Skibiski to Olga F. Bieniek
July 18	Francis J. Vaiciulis to Anne Savisky
July 29	George Swaluk to Jessie Boron
Aug. 15	William Pajonk to Mary Sobelawski
Sept. 12	Julian Goralski to Anna Navasinski
Sept. 22	Andrew C. Korpita to Nellie Kosloski
Sept. 27	Stanley John Mastaliz to Harriet Agnes Duda
Sept. 29	John William Edwards to Mary Katherine Picano
Oct. 10	Niles A. Lacoss to Helen M. Warner
Nov. 22	Joseph Sovinski to Dorothy Nezinski
Nov. 26	Leslie D. Turk, Jr. to Mildred Cook
Dec. 5	Roman Yurkevicz to Elizabeth Butynsky
Dec. 24	Joseph Mogelinski to Helen Hopkins
Dec. 25	Eugene Toczydlowski to Nellie Rastallis

DEATHS IN 1942

		Yrs.	Mths.	Days
Jan. 7	Stanislaw John Zaluska	78	3	28
Jan. 21	Harold Goodwin	47	11	21
Jan. 23	Lewis Lee Clark	80	0	30
Mar. 4	Bert Eugene Pratt	64	8	6
Apr. 26	Baby Boy Mileski			
May 19	Mary Krolman	65		
May 25	Jennie Miner Whitney	77	10	19
June 8	Charles Francis Clark	74	4	15
June 24	Agnes Banach Duda	50	9	1
Oct. 3	William C. Fairchild	78	3	10
Oct. 7	Infant Zak			
Oct. 28	Infant Toczydlowski			
Dec. 27	Jennie M. Allen	84	3	12

HUNTING, FISHING AND TRAPPING LICENSES ISSUED IN 1942

73 Series 1 Resident Citizens' Fishing Licenses at $2.00	$146 00	
69 Series 2 Resident Citizens' Hunting Licenses at $2.00	138 00	
41 Series 3 Resident Citizens' Sporting Licenses at $3.25	133 25	
35 Series 4 Resident Citizens' Women's and Minors' Fishing Licenses at $1.25	43 75	
3 Series 5 Resident Minors' Trapping Licenses at $2.25	6 75	
6 Series 6 Resident Citizens' Trapping Licenses at $5.25	31 50	
4 Series 7 Resident Citizens' Sporting and Trapping Licenses Free		
7 Series 8 Non-Resident Citizens' 3 day Fishing Licenses at $1.50	10 50	
1 Series 10 Non-Resident Citizens' Fishing Licenses at $5.25	5 25	
3 Series 11 Non-Resident Citizens' Hunting Licenses at $10.25	30 75	
242		$545 75
Less Fees, 238 Licenses at 25 cents	$ 59 50	
Amount paid Division of Fisheries and Game	486 25	
		$545 75

WILLIAM E. CLARK, TOWN CLERK IN ACCOUNT OF DOG TAXES

To cash received for 118 dogs		$263 00
Credit by Clerk's Fees, 118 dogs at 20 cents	$ 23 60	
Paid Town Treasurer	239 40	
		$263 00

Report of the Sealer of Weights and Measures

During the year 1942 three hundred twenty-two articles have been sealed. Fifty-eight dollars and thirty cents ($58.30) has been paid the Treasurer. Also ten (10) cents error in 1941 account.

WILLIAM E. CLARK, Sealer

Report of Moth Superintendent

Gypsy Moth egg clusters in this town were on the decrease this year. I believe an appropriation of $150.00 will be adequate for 1943.

RICHARD GRAVES,

Moth Superintendent

Report of Inspector of Animals and Slaughtering

The Division of Livestock Disease control under whose direction I work, asked that no general inspection of herds and barns be made this year, as a war measure to conserve tires and gasoline. So none was made.

I have identified and reported in 154 head of cattle coming into town from out of the state.

At the time of slaughtering we have inspected the following:

Pork	724
Beef	4
Veal	65

All of which passed inspection.

DR. M. H. WILLIAMS, Inspector

K. S. WILLIAMS, Asst. Inspector

Report of the Fire Department

During the year 1942 we were very fortunate in having only one major fire which was the Merchant fire. This fire was very difficult to locate during the early stages on account of smoke. It seriously gutted the interior of the house before it was brought under control. This smoke menace has now been remedied by the purchase of two smoke and gas masks which will permit the firemen to enter any smoke-filled house and locate a fire.

We have had numerous chimney fires which were quickly extinguished.

During the year we have purchased 200 feet of 1 1-2 inch hose, four more fleece-lined rain coats, and the two gas masks mentioned above, besides numerous small items and supplies.

During the summer months we ran a Firemen's school consisting of ten lessons of actual experience and training with the Fire truck and apparatus which we have, and other apparatus loaned by the Greenfield Fire Department. This school was conducted by the State Department of Education and was under the direction of Capt. Leslie Ackerman of the Greenfield Fire Department. Twenty-one of our men attended this school and received certificates from the State Department of Education for successfully completing the course. Due to this training we believe we have a much better Fire Department than we ever had before.

Another great asset to our Department has been the installation of a Fire Siren in the Town Hall belfry. This has already been a great help in calling out the Firemen.

This Siren has also been very useful for the Air Raid Wardens and police during blackouts.

During the Firemen's school we learned the great value of a

large Spray or Fog Nozzle. This nozzle will cost at least $40.00 today but I recommend the town purchase one if possible next year.

LESTER E. MILLER,

Fire Chief

SIREN SIGNALS

Fire Alarms

Main Street and all central portions of the Town from Stanley Burt's to Raymond Hubbard's.—3 Blasts repeated.

Entire Meadow district and Plumtree section south of Stanley Burt's—6 Blasts repeated.

Entire North Sunderland district north of Raymond Hubbard's—9 Blasts repeated.

In case of fire, call Fire Chief or Skibiski's Garage.

Air Raids

2 Blasts 20 seconds apart, 4 times, repeated.

All clear 1 Blast 4 times.

No School

4 Blasts at approximately 8.00 A. M. repeated.

Test Signal

1 Blast at 8.00 P. M. every Thursday.

The Pull lever Box on the Town Hall is to be used for Fire Alarms only. Follow instructions posted there.

Forest Fire Warden's Report

There has been one small forest fire in the Meadow which was taken care of with little expense.

I would like to call to your attention the fact that there is a heavy penalty for anyone burning in the open without a fire permit.

RALPH D. HEPBURN,

Forest Warden

Tree Warden's Report

During the year 1942 I set out twenty maple trees, also one hundred small pine trees on the Cemetery river bank. Some trimming has been done, and there is still more that should be done.

I recommend an appropriation of $150 for next year.

Respectfully submitted,

KENNETH S. WILLIAMS,

Tree Warden

Graves Library

RECEIPTS

Balance in Treasury January 1, 1942	$129 85	
Dog Tax Refund	186 25	
Interest on Trust Funds	182 96	
Sunderland Woman's Club	15 00	
Fees	10 19	
Town Appropriation	350 00	
		$874 25

PAYMENTS

Western Massachusetts Electric Co.	$ 19 95	
Brown Printing Co., book plates	2 50	
Springfield News Co., books	482 01	
Gaylord Brothers Inc., book	2 70	
Ralph T. Staab, oil	92 05	
Mary B. Pomeroy, labor and supplies	127 97	
Mildred F. Jenks, labor	81 65	
Gordon Williams, care of lawn	12 60	
H. R. Huntting Co., cards	3 85	
Ben's Service Station, repairs on mower	1 00	
Abby H. Smith, magazines	24 45	
Amherst Oil Co.	6 00	
		$856 73
Balance in Treasury		$17 52

TRUST FUNDS 1942

Rufus Rowe Graves Fund	
Chesapeake and Ohio bonds	$2000 00

Franklin Savings Institution	$ 217 17	
Juliette Montague Cooke		
Amherst Savings Bank	1000 00	
Henry W. Taft Fund		
Amherst Savings Bank	500 00	
Sara Lorane Graves Fund		
Franklin Savings Institution	400 00	
Caroline B. Harper Fund		
Franklin Savings Institution	500 00	
General Funds		
Amherst Savings Bank	500 00	
Franklin Savings Institution	2000 00	
		$7117 77

DAISY B. MONTAGUE, Treasurer

The above balance sheet, in my opinion, correctly sets forth the financial condition of the Sunderland Public Library as of December 31, 1942. I have examined the securities and Savings Bank books representing the investments of the several trust funds and find them to be as recorded.

RICHARD L. DICKINSON, Auditor

January 11, 1943

Annual Report of Graves Library

The book circulation for 1942 was 6899, an increase from last year.

Three hundred and four books, including gifts, have been added during the year.

We hope the town will help to meet the request for more books in 1943 for the National Defense Book Campaign. The library seems to have a definite, important place today in contributing to the morale of the individual.

Respectfully submitted,

MARY POMEROY

FICTION

Albrand	No surrender
Aldrich	Drum goes dead
Aldrich	Lieutenant's lady
Aldridge	Signed with their honor
Allen	Black rain
Allis	Splendor stays
Atherson	Horn of life
Bailey	Pink camelia
Baker	Star of wilderness
Ball	Each alone
Baldwin	Blue Horizons
Baum	Marion alive
Billaneau	Floods of spring
Benson	Meet me in St. Louis

Benet	Come slowly, Eden
Boyce	Perilous night
Bower	Starry night
Bower	Sweet grass
Buck	Dragon seed
Brockway	Respectfully yours Annie
Bridge	Frontier passage
Bugbee	Peggy covers news
Bretherton	Rock and wind
Bromfield	Until the daybreak
Bryson	Valiant libertine
Burt	Along the streets
Burke	Here lies the body
Carr	Emperors snuff box
Chapman	Mill creek mystery
Chevalier	Driving woman
Christie	Bodie in the library
Cochran	Windward passage
Coles	Fortress
Coolidge	Comanche chaser
Corbett	Early summer
Coston	For my great folly
Cozzens	Just and unjust
Creed	Voyage of heart
Croy	Family honeymoon
Daley	Seventeenth summer
Davis	Buttonwood island
Davis	Quicksilver
Davenport	Valley of decision
Dickens	One pair of feet
Doner	Glass mountain
Du Maurier	Frenchman's Creek
Du Maurier	Treneryan
Elliot	Silas Marner
Exupery	Flight to Arras
Field	Blood on her shoe
Field	Bride of glory
Field	And now tomorrow

Flury	Faith the root
Foley	Best American short stories 1942
Frost	This side of land
Frankan	Air Ministry room 28
Gardner	Baited hook
Gardner	Case of courious bride
Gardner	D. A. goes to trial
Gardner	Stuttering bishop
Gardner	Sulky girl
Gibbs	Long alert
Glaspell	Norma Ashe
Goudge	Blue hills
Grey	Majesty's rancho
Gruber	Gift horse
Gruber	Mighty blockhead
Hargraves	See here Private Hargraves
Harper	Brownie of the circus
Harsanyi	Lover of life
Hauck	Gardenias for Sue
Hauck	Little secretary
Hauck	Woman will or won't
Hayes	Little houses on wheels
Hicks	Only one storm
Hobart	Cap and sword
Holton	All sails set
Innes	Attack alarm
Jamesson	Than we shall hear singing
Jennings	Gentleman ranker
Johnson	Rolf
Johnson	Widening stains
Johnson	Beulah Bunny tells all
Jordon	Young John takes over
Kantor	Gentle Annie
Kelland	Sugar foot
Kerr	Michael's girl
Komroff	In years of our Lord
Knight	Sam Small flies again

Lancaster	Bright to the wanderer
Lawrence	There is today
Lockridge	Hanged for a sheep
Longstreet	Gay sisters
Longstreet	Last man around the world
Lutes	Cousin William
Mocardle	Uninvited
MacInnes	Assignment in Brittany
Mann	Trouble range
Mason	Rivers of glory
McCord	Walls of Jericho
Meeker	Ivory Mischief
Miller	Sheridan road
Miller	Desperate angel
Mitchell	No second spring
Mulford	Tex.
Schachner	King's passenger
Seifert	Surgeon in charge
Sighers	Seventh cross
Sheean	Bird of wilderness
Shute	Pied piper
Skidmore	Hill doctor
Snell	Arctic stowaways
Spence	Get thee behind me
Steinbeck	Moon is down
Sterenson	Crooked Adam
Stern	Drums of morning
Stevenson	Spring magic
Street	Tap root
Strong	Iron mountain
Suckow	New hope
Thirkell	Northbridge rectory
Trumbull	Raft
Tucker	Man Miss Susie loved
Vandewater	Members of the family
Way	The Allegheny
Wellman	Angel with spurs

Wertel	Song of Bernadette
Wheatley	Black Baroness
Wheatley	Scarlet imposter
White	Stampede
White	Journey for Margaret
Widdeman	Angela comes home
Williams	Carry me back
Williams	Time of peace
Wren	Odd, but even so
Wright	Man who went away
Wright	Islandia
Wylie	Keeper of the flame

NON-FICTION

Cook	War Wings
Davis	Mission to Moscow
Dupuy	Civilian on defense
Exupery	Flight to Arras
Floherly	Aviation annual
Forbes	Paul Revere
Frost	Witness tree
Graham	Aviation annual
Haynes	Chemical age
Henie	Wings on my feet
Hubbard	Your children at school
Kiplinger	Washington is like that
Loon	Van Loon's lives
Ludwig	Mediterranean
McGuire	Westward the course
Paul	Last time I saw Paris
Penfield	Guardians of America
Paleakoo	Russian dont surrender
Pratt	Aviation annual
Reynolds	Only the stars are neutral
Rogers	Will Rogers

Roth	Yankee schoolmaster in the army
Shemton	New alphabet of aviation
Sheridan	Comics: their creator
Smith	Last train from Berlin
Undset	Return to future
Walker	Aviation annual
White	They were expendable
Ybarra	Young man of Caracas

Sunderland School Report

JANUARY 1 TO DECEMBER 31, 1942

SCHOOL BOARD

Theoren L. Warner, Chairman	Term expires 1944
Joseph R. Sadowski, Secretary	Term expires 1945
Gale M. Merchant	Term expires 1943

John P. Colleran, M. D.	School Physician
Clifton F. Hubbard	Attendance Officer and Janitor
Elsie F. Smith, R. N.	School Nurse

UNION SUPERINTENDENT OF SCHOOLS
CONWAY—DEERFIELD—SUNDERLAND—WHATELY

Sidney Osborne South Deerfield
Office, High School Building, Telephone 190
Residence Telephone 220
Office open from 8.30 A. M.—4.30 P. M. on school days
Superintendent's Office hours, 3.30—4.30 on school days and by appointment

Sidney Osborne	Superintendent
George F. Howland	Union Chairman
Charles A. Pielock	Union Secretary
Minnie E. Clapp	Union Clerk

TEACHERS IN SERVICE
SEPTEMBER TO DECEMBER 31, 1942

Sunderland Grammar School

r	Lillian M. Dill, Principal	Grades 7 and 8
	Mary B. Pomeroy	Grades 5 and 6
r	Helen Wisnieski	Grades 3 and 4
r	Bessie A. Perhonis	Grades 1 and 2

r Member of Retirement Association

Teachers of Special Subjects

Isabel B. Montague	Music
Stephen G. Maniatty	Drawing
W. L. Rinehart	Handwriting

Teachers Who Have Left During the Year

Alice L. Warner

SCHOOL CALENDAR 1942—1943

September 9, 1942, Wednesday, Schools re-open
October 12, Monday, Observation of Columbus Day
November 11, Wednesday, Armistice Day
November 25, Wednesday, Schools close at noon for Thanksgiving Recess
December 23, Wednesday, Schools close for Christmas Vacation
January 4, 1943, Monday, Schools re-open
February 19, Friday, Schools close for Winter Recess
March 1, Monday, Schools re-open
April 16, Friday, Schools close for Spring Recess
April 26, Monday, Schools re-open
May 31, Monday, Observation of Memorial Day
June 4, Friday, Schools close for Summer Vacation
Septemer 8, Wednesday, Schools re-open

FINANCIAL STATEMENT

Expenditures
For the year ending December 31, 1942

I. *General Expense*

School Committee:		
Salaries		
T. L. Warner	$40 00	
Joseph R. Sadowski	30 00	
Gale M. Merchant	30 00	
		$100 00
Superintendent and Enforcement of Laws:		
Sidney Osborne, salary and travel	$699 96	
Sidney Osborne, expense of office	8 00	
Minnie E. Clapp, clerk	150 00	
Clifton F. Hubbard, attendance	50 00	
Joseph R. Sadowski, census	15 00	
Minott Printing and Binding Co., forms	2 71	
Sterling Press, stationery	3 55	
Wright and Potter Co., ledger sheets	9 25	
		$938 47

II. *Expenses of Instruction*

Special Teachers:		
Stephen G. Maniatty, art	$175 00	
Isabel B. Montague, music	225 00	
W. L. Rinehart, handwriting	150 00	
		$550 00
Teachers:		
Lillian M. Dill	$1430 00	
Mary B. Pomeroy	1080 00	
Alice L. Warner	648 00	
Helen Wisnieski	392 00	
Bessie Perhonis	1130 00	
		$4680 00

Books:		
Ginn and Company	$36 77	
Scott, Foresman and Co.	43 96	
John C. Winston	11 97	
		$92 70
Supplies:		
E. E. Babb and Co.	$ 44 17	
Beaudette and Co.	5 91	
Gledhill Brothers	17 89	
J. L. Hammett Co.	269 38	
F. J. Maloney	7 65	
Minott Printing and Binding Co.	3 70	
Nixon Specialty Co.	3 65	
Springfield Office Supply Co.	18 00	
Sterling Press	6 25	
		$376 60

III. *Expenses of Operation*

Janitor:		
Clifton Hubbard	$996 00	$996 00
Fuel:		
John A. Benjamin	$ 28 67	
Wirthmore Grain and Coal Co.	642 11	
		$670 78
Miscellaneous:		
Clark Hardware	$ 3 95	
Commissioner of Public Safety	5 00	
Ralph E. Estes	3 00	
Clifton Hubbard	1 88	
New England Telephone and Telegraph Co.	35 10	
Orient Spray Co.	15 41	
Sunderland Water Co.	50 00	

Thacker Craig Paper Co.	$22 80	
Western Massachusetts Electric Co.	35 18	
		$172 32

IV. *Expense of Maintenance*

Repairs and Replacements:		
Beaudette and Co.	$ 4 85	
Ben's Service Station	2 00	
John E. Fisher	300 00	
Franklin County Lumber Co.	16 97	
E. A. and E. N. Frary	11 25	
G. W. Pomeroy	2 80	
Sears Plumbing and Heating Co.	9 62	
J. Andrew Stange	4 25	
		$351 74

V. *Auxiliary Agencies*

Health:		
Fiske and Strecker	$ 2 85	
Dr. John P. Colleran	50 00	
Elsie F. Smith	195 00	
		$247 85
Transportation Elementary:		
Elwood B. Clark	$456 00	
Glenn Rose	493 00	
		$949 00
Transportation High School:		
Elwood B. Clark	$1979 00	
Glenn Rose	568 00	
		$2547 00
Transportation Vocational:		
Harry E. Russ	$670 90	$670 90

Tuitions High School:		
Town of Amherst	$8535 55	$8535 55
Tuitions Vocational:		
Smith's Agricultural School	$498 64	$498 64
Miscellaneous Auxiliary Expenses:		
Lillian M. Dill	$2 30	$2 30

VI. *Outlay*

Equipment:		
Carl Larson	$8 22	$8 22

Summary of Expenditures

I.	General Expense	$ 1038 47	
II.	Expenses of Instruction	5699 30	
III.	Expenses of Operation	1839 10	
IV.	Expenses of Maintenance	351 74	
V.	Auxiliary Agencies	13451 24	
VI.	Outlay	8 22	
			$22388 07

Sunderland School Committee

I believe the foregoing report to be an accurate record of disbursement of the school funds of 1942.

RICHARD L. DICKINSON, Auditor

January 11, 1943

REIMBURSEMENT FROM STATE FUNDS AND OTHER SOURCES ON ACCOUNT OF SCHOOLS

Massachusetts School Fund, Part I, Income Tax	$ 815 00
Transportation High School Pupils	2521 57

Tuition High School Pupils	$3602 91	
Superintendent's Salary	373 33	
Vocational Tuition	681 38	
Vocational Transportation	1127 68	
Trustees, Massa chusetts Training School Tuition and Transportation	145 93	
		$9267 80
Total Expense for Schools	$22388 07	
Less Receipts	9267 80	
		$13120 27

Report of the Superintendent of Schools

T. L. Warner, Chairman
The School Committee
Sunderland, Mass.

Dear Mr. Warner:

I submit to your Board, herewith, my second annual report on the Schools of Sunderland; and it is written in the firm belief that things have gone along very well despite the exigencies of wartime.

The Sunderland Grammar School building has really been visited this past year by the townspeople, though the primary reason has been Rationing; and people must have a first-hand knowledge that our pupils are accommodated there under excellent conditions of heat, light, and ventilation.

SCHOOL PERSONNEL

The Age-Grade tabulation shown in my last year's report may be compared, to show enrollment trends, with the following data:

Grade	Ages in Years—As of October 1, 1942												Grade
	5	6	7	8	9	10	11	12	13	14	15	16	Totals
1	4	**8**	**2**	**1**									15
2		1	**4**	1	1	1							8
3			4	**9**	2	1							16
4				3	**3**	3	1						10
5					1	**4**	4	1					10
6						4	**6**	1		1			12
7							5	**8**	2	2			17
8								5	**7**	1	1		14
Ages Totals	4	9	10	14	7	13	16	15	9	4	1		102

The numerals in heavy type show the numbers of pupils of generally-accepted "normal" ages in the several grades and indicate a very fair balance therein. The decreased total enrollment validates my last year's forecast.

In secondary school levels, your Board has under its jurisdiction the educational welfare of 58 pupils in current attendance at Amherst High School, including thirteen freshmen, sixteen sophomores, fourteen juniors and fifteen seniors; also of two boys who attend Smith's Agricultural School in Northampton.

In the grammar school's teaching staff one change was made in 1942. Miss Alice Warner resigned as of June closing to accept a teaching position in Farmington, Connecticut. In her place was appointed Miss Helen Wisnieski of South Deerfield, who graduated from Worcester State Teachers College last June with a "B. S." degree in Education and an excellent record in Academics and in many extra-curricular activities. The other members of the staff remain as heretofore.

EDUCATIONAL STANDARDS

Rationing of one thing or another necessitated our eliminating, last May, an excellent yearly practice—the Battery Achievement Test in our elementary grades. This has always been done with perfectly valid, standardized tests of nationally-

recognized types, and covers a whole school year of work, thereby, furnishing schools with excellent promotion bases. But the various teachers conducted quite satisfactory testing programs and results have been good. The preparation continues to be adequate for entrance into secondary school, and the continuance of the Rinehart Functional Handwriting System is highly gratifying to me and to the teachers.

BOOKS AND SUPPLIES

Your progressive policy allows our maintenance of subject matter on a very up-to-date level, with the periodic replacement, by modern textbooks, of obsolete material; and the yearly appropriations for this purpose are sufficient. Supplies have undergone noteworthy increases in cost, as I foretold; but the decreasing enrollment in school has generally offset price increases, and so far we have been able to obtain all types of needed materials with not too great difficulty.

REPAIRS AND REPLACEMENT

All those that I recommended last year have been done; and there remains, apart from normally-expected small items, only a general overhaul of the lavatory equipment,—which cannot be done "for the duration" anyway, I expect. Indeed, our greatest problem, should emergency repairs be needed, will undoubtedly be that of labor, with materials ranking a close second in difficulty of obtaining.

BEHAVIOR

There are times when I believe a triple heading should be in place here, such as "Behavior, Attendance, Scholarship." Certainly they are correlated. High School principals have to devote time, more now than ever before, to making out school record transcripts of ex-pupils, both for enlistments in the armed services and for potential employments; and I can state from my own experience in such recording, that the pupil who has over-

casual ideas as to school attendance is very prone to have a poor scholastic and conduct record. They are all mental habits, to be overcome in the formative years lest they militate against later success in life.

The machinery of attendance-checking is cumbersome, necessarily; and especially so in the secondary levels. Persistent absence or tardiness of any of our pupils registered in Amherst High School is occasionally reported to me by note or telephone; then Mr. Hubbard must be contacted and his investigation follows. It is even slower in the case of Smith's School pupils—indeed, lost days there merely add to the duration of the course of instruction, and at added cost to the town.

I can only surmise, at this time, the seriousness of the competition for employment after this war is over. The jobs will go to those best fitted for them. I deplore this WAR TIME, which necessitates busses starting for school in the dark during these winter months; but the rulings are made, and must be abided by. I urge parents most earnestly to co-operate more fully with the school authorities by stressing to their children the absolute essentiality of Attendance, Punctuality, and Decency of Behavior. Those attended to, improvement in Scholarship will ensue.

RECOMMENDATIONS

I find that your wise policy of maintenance has left me entirely without repair projects which can possibly be done this year, so I can confine this section of the report to matters which include a subject touched upon in my second paragraph-:

1. I urge parents most cordially to visit their grammar school. People who are not parents, too; and those whose sons and daughters are beyond those grades. For many, the school is within walking distance; for some, it can be done incidentally with business trips.
2. I further urge parents to more thoroughly check their children's report cards, with a view to correction of indicated lapses of performance; and to consult with

teachers in their capacity as professional educators, just as they would a physician.

3. I recommend that the Graduation exercises continue to be simple in form. This with a view to elimination, of rehearsal time formerly devoted to more complicated ceremonies, in favor of all time possible in class-room study; and to tend to make less pronounced the distance between the elementary and seconday levels in education.

CONCLUSION

1942 brought about a new relationship between the school teachers and the general public. Teachers have been discovered to be members of a profession so uniquely organized that it was recognized in Washington as the most suitable National Registration medium. They have given of their time and energy unsparingly in the rationing processes to date, and will do more of the same work in 1943.

Education has been recognized as an essential war activity; and that our own teachers have stayed at their educational posts in the face of far more remunerative opportunities elsewhere is evidence of their fine professional spirit. I am grateful for the constant loyalty and complete co-operation given me in these trying times by Mrs. Dill and her entire staff, and of all others who have contributed to the mental, physical, and spiritual welfare of our pupils. At this time I recommend readers to the various specialized reports and other data following my own.

This has been a very happy year for me; and I wish to express my sincere thanks to your Board members for the policies which made its so, and for your co-operation with me in every way.

Respectfully submitted,

SIDNEY OSBORNE,

Superintendent of Schools

Report of Music Supervisor

Mr. Sidney Osborne
Superintendent of Schools

My dear Mr. Osborne:

I submit herewith my annual report as Supervisor of Music in the Town of Sunderland.

Each year at this time, when reviewing the work of the past year, I find the aims to have been much the same as those of previous years; the outline of work to have followed that of other years.

However, this past year, with its uncertainties and anxieties, there has been a strong tendency by music educators to emphasize the need for more and more singing, either by actual reading of printed notes or by rote.

Here I have tried to strike a medium, a proper balance, between two methods. Fundamental technical material has been presented as before. However, the school has participated in more singing of folk songs presented by rote and by means of monthly pamphlets sent by the Franklin County Extension Service which contain folk songs of all types. I take this opportunity to tell any one interested, that these pamphlets may be acquired free of charge from the Extension Service.

I regret that we were not able to buy more of the little "recorders" used last year; this was due to the fact that they were made of plastics and were no longer on the market. The class of boys last year having lessons on them seemed most enthusiastic and wished to continue their lessons. I also regret

that we were not provided with the N. B. C. Music Appreciation Hour presented for so many past years; particularly since the graduating class of 1941 presented a radio to the school.

Graduation this last year was more informal than those of other years; the class sang several numbers which had been prepared for class room work, so needing no extra time for preparation. This gave an opportunity to show the type of work really done in the class room without taking hours of time from the regular curriculum.

In conclusion I would urge "Let's Keep Them Singing", says Marshall Bartholomew, a professor of Yale and director of its famed Glee Club and who is the father of community singing. "Let's have less talking and more singing. Talking is often prejudiced, opinionated, argumentative; singing, never. There's nothing better for war nerves and morale."

Respectfully submitted,

ISABEL B. MONTAGUE,

Music Supervisor

Report of the Art Supervisor

Mr. Sidney Osborne
Superintendent of Schools

Dear Sir:

I submit herewith my annual report as Supervisor of Art in the Sunderland Schools.

The classes in Art this year have taken as their theme preparedness. Our national situation makes it essential that we develop craftsmen and skilled workers. It has become necessary, therefore, to organize the work so that these skills may be acquired by the future protectors of our country.

The work in the primary groups is unchanged and is progressing as in the past. In the elementary groups, the drawing classes are working on various Junior Civilian Defense notebooks. This Civilian Defense notebook consists of drawing and learning to identify the insignias of the Civilian Defense emblems, the Army and Navy rank insignias, silhouettes of aeroplanes, their designs and shapes, and their nationality.

Drawing helps one to remember; so by drawings and careful study our pupils of the elementary grades should be well equipped if an emergency should arise requiring discernment and depiction.

Another key point that is stressed in our art work is the development of imagination. Creative drawings and illustrations are carried out to further this development.

In closing may I suggest that freedom lives where freedom is born and taught; so in free expression one learns the meaning of standing on one's own feet and expressing one's own thoughts, therefore loving all that stands for freedom and equality.

Respectfully submitted,

STEPHEN G. MANIATTY,

Supervisor of Art

Report of School Physician

Mr. Sidney Osborne
Superintendent of Schools
Sunderland, Mass.

Dear Mr. Osborne:

I herewith submit my annual report on the physical condition of the school children of Sunderland.

The usual physical examination of the school children has been carried out. In comparison with previous years, I feel that the children as a whole are in better physical condition.

Parents have taken advantage of the means of immunization against many of the contagious diseases and for which they are to be congratulated.

In conclusion I wish to take this opportunity of thanking our School Nurse, Miss Elsie Smith, for her cooperation in my work as School Physician.

Very truly yours,

JOHN P. COLLERAN, M. D.,

School Physician

Report of School Nurse

Mr. Sidney Osborne
Superintendent of Schools
Sunderland, Mass.

My dear Mr. Osborne:

Miss Mary Lewis, State Consultant in Nursing, assisted with the audiometer tests for hearing of seventy-four pupils. Fifteen of these are to be retested.

At the three toxoid clinics, seventeen school and pre-school children were given this treatment for the prevention of diphtheria. Treatments for the prevention of whooping cough and scarlet fever are available through the family physician.

Arrangements were made for four children to have tonsilectomies at the hospital. Three came and were met there. The fourth had an appendectomy the month before and was unable to come. One went to a private physician.

Assistance was given with the physician's yearly examination and the dental examination of the pupils as well as at the dental clinic. Twenty-three out of one hundred and six pupils examined needed no clinic care. Twenty-four children were treated at the clinic. Twenty-one had all needed dental work completed. Others had their work done by private dentists.

Inspection of children for signs of communicable disease and cleanliness were made several times during the year. Seven-

ty-seven were tested for eyesight. A definite need for a more accurate measuring of eyesight exists at the present time.

Children were taken to their home, to the school doctor, to clinics or hospitals as the need arose for this service.

Eleven silent and two sound films on health subjects were shown to the pupils. Pictures were chosen suitable to the age of the children. New dark curtains are needed in the vacant room in order to show these films effectively on sunny days. Health educational material has been given to the teachers. Sixteen Health talks were given.

Twenty-two school visits and fifty home visits were made.

My appreciation of the hearty cooperation of each and every one connected with the schools is hereby given.

Respectfully submitted,

ELSIE F. SMITH, R. N.,

School Nurse

REGISTRATION AND ATTENDANCE
SUNDERLAND SCHOOLS

SEPTEMBER—DECEMBER 1942

Grades	Registration	Per cent	Teacher
Grades 7, 8	33	96.93	Lillian Dill
Grades 5, 6	22	95.55	Mary Pomeroy
Grades 3, 4	27	95.02	Helen Wisnieski
Grades 1, 2	26	94.93	Bessie Perhonis
	108	95.60	

DISTRIBUTION OF PUPILS SEPTEMBER—DECEMBER 1942

Local Schools		101
High Schools:		
Amherst	64	
Smith's School	4	
	68	68
		169

EXTRACTS FROM STATE REPORTS OF JUNE 1942

These reports do not include figures on Vocational Education.

Elementary Schools:	
Number of pupils enrolled	113
Average Membership	110
Per cent of attendance	98.23

Approximate expenditure per pupil in average membership $80.44

High Schools:

Number of pupils for whom Town paid tuition for not less than one- half year 68

SUNDERLAND GRAMMAR SCHOOL

CLASS ROLL

1942

Elliot Clark
*Donald Goodyear
Lorane Graves
*Stuart Gunn
Charles Hepburn
Doris Kulikosky
Sophie Mogelinski
Barbara Navasinski
George Olanyk
Anna Palembas
*John Petraitis
Evelyn Tenney
Alice Turk
Edna Warner
Mildred Warner

* Perfect attendance for the year

SUNDERLAND HIGH SCHOOL GRADUATES

Amherst High School

Edmund Adamski
Albert Bartos
Rosalind Boron
Blanche Cybulski
Walter Dzenis
Nellie Grigonis
Charles Gunn
Edith Korpeta
Walter Kosloski
Walter Kozlosky
June Perry
Ann Zakaitis

Smith's Agricultural School

Chester Storozuk

CENSUS, OCTOBER 1, 1942

Boys and Girls, age 5—7	20	
Boys and Girls, age 7—16	125	
	—	145

Report of State Audit

COMMONWEALTH OF MASSACHUSETTS

Department of Corporations and Taxation

Division of Accounts

STATE HOUSE, BOSTON

November 10, 1942

To The Board of Selectmen
Mr. Walter F. Hubbard, Chairman
Sunderland, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Sunderland for the period from October 25, 1940 to October 14, 1942, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,
THEODORE N. WADDELL,
Director of Accounts

TNW:MMH

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston
Sir:

As directed by you, I have made an audit of the books and accounts of the town of Sunderland for the period from October 25, 1940, the date of the previous audit, to October 14, 1942, and submit the following report thereon:

The records of financial transactions of the several departments receiving or disbursing town funds or sending out bills for collection, were examined and checked in detail.

The surety bonds of the town officials required to furnish them for the faithful performance of their duties were examined and found to be in proper form.

The receipts for licenses issued by the selectmen were checked with the record of licenses granted, and the payments to the treasurer were verified.

The records of receipts from town hall rents were checked with the record of rentals and the payments to the treasurer were verified.

The books and accounts of the treasurer were examined and checked. The recorded receipts were compared with the departmental records of payments to the treasurer and with the other sources from which money was paid into the treasury. The payments were checked with the selectmen's warrants, the cash book was footed, and the cash balance on October 14, 1942, was proved by actual count of the cash in the office and by reconciliation of the bank balance with a statement furnished by the depository.

The payments of debt and interest were proved by comparison with the amounts falling due and with the cancelled securities on file.

The tax title record in the custody of the treasurer was examined and checked with the deeds and with the accounts of the treasurer and collector.

The receipts of the town clerk for dog and sporting licenses were checked with the records of licenses issued. The payments

to the treasurer and to the Division of Fisheries and Game were verified and the cash on hand October 14, 1942, was proved by actual count.

The securities, including the savings bank books representing the investment of trust funds in the custody of the treasurer were examined and listed. The income was proved and the withdrawals were verified.

The books and accounts of the tax collector were examined and checked. The tax accounts outstanding according to the previous examination, and all subsequent commitments of taxes were audited and reconciled with the assessors' warrants. The collections, as recorded, were checked, the payments to the treasurer were verified, the recorded abatements were checked to the records of the assessors, and the taxes transferred to the tax title account were verified. The outstanding accounts were listed and proved, and the cash on hand October 14, 1942, was proved by actual count.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received it appears that the outstanding accounts, as listed, are correct.

In checking the motor vehicle excise taxes of 1940, it was noted that a commitment dated October 29, 1940, and amounting to $173.68, was not written into the tax collector's commitment book, and it was therefore necessary to compare the collections with the assessors' valuation book.

The computation of the tax rates by the assessors for the period covered by the audit was checked, and it was noted that appropriations for $530. voted from available funds at a special town meeting held on April 14, 1941, were not used in the determination of the 1942 tax rate. It was also noted that the assessors in 1942 raised $1,000. in excess of the requirements for that year.

In listing the appropriations from the town clerk's records of town meetings for the years 1941 and 1942, it was noted that the receipts of the cemetery department were voted for the use of the department without specifying any amount. Receipts for the care of lots should be paid into the treasury as required

by Section 53, Chapter 44, General Laws, and may not be used without a specific appropriation by the town therefrom. The proceeds from the sale of cemetery lots may be used only in accordance with the provisions of Section 25, Chapter 114, General Laws, as amended by Chapter 85, Acts of 1934.

The recorded receipts of the sealer of weights and measures were compared with the record of fees charged and the payments to the treasurer were verified.

The accounts of the public welfare and the cemetery departments were examined. The departmental records of charges were analyzed, the recorded collections were compared with the payments to the treasurer, and the outstanding accounts were listed and proved.

The transfers from the reserve fund were checked to the selectmen's record of transfers, and attention is again called to Section 16, Chapter 39, General Laws, which pertains to the appointment and duties of appropriation, advisory, or finance committees.

Ledger accounts were compiled, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on October 14, 1942. In addition to the balance sheet, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the condition and transactions of the trust funds.

While engaged in making the audit, cooperation was received from all the town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts

HBD:MMH

RECONCILIATION OF TREASURER'S CASH

Balance October 25, 1940, per previous audit		$25663 50	
Receipts:			
October 25 to December 31, 1940:			
General	$28880 47		
Library	412 96		
Cemetery	425 87		
		29719 30	
1941:			
General	$90989 73		
Library	910 68		
Cemetery	521 17		
		92421 58	
Transfer from cemetery cash, 1941		54 30	
			$147858 68
Payments:			
October 25 to December 31, 1940:			
General	$44423 59		
Library	242 22		
Cemetery	51 19		
		$44717 00	
1941:			
General	$93325 19		
Library	780 83		
Cemetery	384 45		
		94490 47	
Transfer to general cash, 1941		54 30	
Balance December 31, 1941:			
General	$8199 86		
Library	129 85		
Cemetery	267 20		
		8596 91	
			$147858 68

Balance January 1, 1942:			
General	$8199 86		
Library	129 85		
Cemetery	267 20		
		$8596 91	
Receipts January 1 to October 14, 1942:			
General	$59722 08		
Library	238 75		
Cemetery	239 50		
		60200 33	
			$68797 24
Payments January 1 to October 14, 1942:			
General	$41453 61		
Library	573 79		
Cemetery	526 00		
		$42553 40	
Balance October 14, 1942:			
General	$26468 33		
Deduct overdrawn accounts:			
Library $205 19			
Cemetery 19 30			
	224 49		
		26243 84	
			$68797 24
Balance October 14, 1942			$26243 84
Bank balance October 14, 1942:			
Produce National Bank		$26242 34	
Cash in office, verified		1 50	
			$26243 84

Produce National Bank of South Deerfield

Balance October 14, 1942, per statement		$27154 07
Balance October 14, 1942, per check book	$26242 34	
Outstanding checks October 14, 1942, per list	911 73	
		$27154 07

TAXES—1940

Outstanding October 25, 1940, per previous audit		$27258 11	
Collection without commitment		2 00	
Overpayment to collector refunded October 25 to December 31, 1940		2 00	
			$27262 11
Payments to treasurer:			
October 25 to December 31, 1940	$22616 09		
1941	3813 03		
		$26429 12	
Abatements October 25 to December 31, 1940		822 99	
Outstanding December 31, 1941		10 00	
			$27262 11
Outstanding January 1, 1942			$10 00
Abatements January 1 to October 14, 1942			$10 00

TAXES—1941

Commitment per warrants	$31297 72	
Additional commitment	42 20	
		$31339 92
Payments to treasurer 1941	$30521 00	
Abatements 1941	802 96	
Tax titles taken 1941	2 24	
Added to tax titles 1941	13 72	
		$31339 92

TAXES—1942

Commitment per warrants	$33953 65
Additional commitment	6 00

Abatement after payment refunded, January 1 to October 14, 1942		$2 00	
			$33961 65

Payments to treasurer January 1 to October 14, 1942		$11094 00	
Abatements January 1 to October 14, 1942		66 20	
Outstanding October 14, 1942, per list		21362 25	
Cash on hand October 14, 1942, verified		1439 20	
			$33961 65

MOTOR VEHICLE EXCISE TAXES—1940

Outstanding October 25, 1940, per previous audit		$ 13 19	
Additional commitment October 25 to December 31, 1940		173 68	
Abatements after payment refunded:			
October 25 to December 31, 1940	$22 32		
1941	38		
		22 70	
			$209 57

Payments to treasurer October 25 to December 31, 1940		$179 68	
Abatements:			
October 25 to December 31, 1940	$29 51		
1941	38		
		29 89	
			$209 57

MOTOR VEHICLE EXCISE TAXES—1941

Commitment per warrants		$3193 56	
Abatements after payment refunded 1941		59 93	
			$3253 49

Payments to treasurer 1941	$3084 86	
Abatements 1941	168 63	
		$3253 49
Abatement after payment refunded, January 1 to October 14, 1942		$7 08
Abatements January 1 to October 14, 1942		$7 08

MOTOR VEHICLE EXCISE TAXES—1942

Commitment per warrants	$2621 26	
Abatements after payment refunded, January 1 to October 14, 1942	43 00	
		$2664 26
Payments to treasurer January 1 to October 14, 1942	$2598 80	
Abatements January 1 to October 14, 1942	62 54	
Outstanding October 14, 1942, per list	2 92	
		$2664 26

CLASSIFIED—FOREST LAND—1942

Commitment per warrant	$1 20
Outstanding October 14, 1942, per list	$1 20

INTEREST ON TAXES

Interest collections October 25, 1940 to October 14, 1942:		
Taxes 1940	$97 38	
Taxes 1941	56 85	
		$154 23

Payments to treasurer:			
October 25 to December 31, 1940		$ 40 66	
1941		113 57	
			$154 23

TAX TITLES

Balance October 25, 1940, per previous audit		$262 94	
Tax titles taken 1941—taxes 1941	$ 2 24		
Added to tax titles 1941—taxes 1941	13 72		
		15 96	
Interest and costs	$10 20		
Redemption interest and costs	26 22		
		36 42	
			$315 32
Tax titles redeemed October 25 to December 31, 1940		$199 73	
Balance December 31, 1941		115 59	
			$315 32
Balance January 1, 1942			$115 59
Tax titles redeemed January 1 to October 14, 1942			$115 59

SELECTMEN'S LICENSES

Licenses issued:			
October 25 to December 31, 1940:			
Revolver		$ 50	
1941:			
Revolver	$3 00		
Sunday	1 50		

Alcohol	$ 1 00		
Ammunition	1 00		
Milk	50		
Flowers	50		
Gasoline	3 00		
Auto dealer	50		
Pool	50		
		$11 50	
			$12 00
Payments to treasurer:			
October 25 to December 31, 1940		$ 50	
1941		11 50	
			$12 00
Licenses issued January 1 to October 14, 1942:			
Revolver		$2 00	
Sunday		50	
Milk		50	
Flowers		50	
Gasoline		3 00	
			$6 50
Payments to treasurer January 1 to October 14, 1942			$6 50

TOWN HALL RENTALS

Charges 1941	$55 00
Payments to treasurer 1941	$55 00
Charges January 1 to October 14, 1942	$30 00
Payments to treasurer January 1 to October 14, 1942	$30 00

TOWN CLERK

Dog Licenses

Cash on hand October 25, 1940, per previous audit	**$1 80**

Licenses issued:			
October 25 to December 31, 1940:			
Males, 1 at $2.00		$ 2 00	
1941:			
Males, 79 at $2.00	$158 00		
Females, 10 at $5.00	50 00		
Spayed females, 27 at $2.00	54 00		
		262 00	
			$265 80
Payments to treasurer:			
October 25 to December 31, 1940	$ 3 60		
1941	238 80		
		$242 40	
Fees retained:			
October 25 to December 31, 1940: 1 at $.20	$ 20		
1941, 116 at $.20	23 20		
		23 40	
			$265 80
Licenses issued January 1 to October 14, 1942:			
Males, 80 at $2.00		$160 00	
Females, 9 at $5.00		45 00	
Spayed females, 29 at $2.00		58 00	
			$263 00
Payments to treasurer January 1 to October 14, 1942		$239 40	
Fees retained January 1 to October 14, 1942, 118 at $.20		23 60	
			$263 00

TOWN CLERK

Sporting Licenses

Cash on hand October 25, 1940, per previous audit		$ 40 50	
Licenses issued:			
October 25 to December 31, 1940:			
Resident citizens' hunting, 22 at $2.00	$44 00		
Resident citizens' minor trapping, 2 at $2.25	4 50		
Resident citizens' trapping, 3 at $5.25	15 75		
		64 25	
1941:			
Resident citizens' fishing, 57 at $2.00	$114 00		
Resident citizens' hunting, 65 at $2.00	130 00		
Resident citizens' sporting, 19 at $3.25	61 75		
Resident citizens' minor and female fishing, 27 at $1.25	33 75		
Resident citizens' minor trapping, 2 at $2. 25	4 50		
Resident citizens' trapping, 9 at $5.25	47 25		
Non-resident citizen's hunting, 1 at $10.25	10 25		
Duplicates, 2 at $.50	1 00		
		402 50	
			$507 25

Payments to Division of Fisheries and Game:			
October 25 to December 31, 1940	$ 98 00		
1941	357 50		
		$455 50	
Fees retained:			
October 25 to December 31, 1940: 27 at $ .25	$ 6 75		
1941, 180 at $ .25	45 00		
		51 75	
			$507 25
Licenses issued January 1 to October 14, 1942:			
Resident citizens' fishing, 73 at $2.00		$146 00	
Resident citizens' hunting, 8 at $2.00		16 00	
Resident citizens' sporting, 41 at $3.25		133 25	
Resident citizens' minor and female fishing, 35 at $1.25		43 75	
Resident citizen's minor trapping, 1 at $2.25		2 25	
Special non-resident fishing, 7 at $1.50		10 50	
Non-resident citizen's fishing, 1 at $5.25		5 25	
			$357 00
Payments to Division of Fisheries and Game			
January 1 to October 14, 1942		$310 25	
Fees retained January 1 to October 14, 1942, 166 at $ .25		41 50	
Cash on hand October 14, 1942, verified		5 25	
			$357 00

SEALER OF WEIGHTS AND MEASURES

Cash on hand November 2, 1940, per previous audit		$50 05	
Fees:			
November 2 to December 31, 1940	$ 6 67		
1941	58 83		
		65 50	
			$115 55
Payments to treasurer:			
November 2 to December 31, 1940		$56 72	
1941		58 83	
			$115 55
Fees January 1 to October 14, 1942			$52 91
Payments to treasurer January 1 to October 14, 1942		$52 81	
Cash on hand October 14, 1942		10	
			$52 91

PUBLIC WELFARE DEPARTMENT

Temporary Aid—Accounts Receivable

Outstanding October 25, 1940, per previous audit		$ 641 34	
Charges:			
October 25 to December 31, 1940	$ 265 36		
1941	1023 85		
		1289 21	
			$1930 55

Payments to treasurer:			
October 25 to December 31, 1940	$599 34		
1941	982 49		
		$1581 83	
Disallowances 1941		69 67	
Outstanding December 31, 1941		279 05	
			$1930 55
Outstanding January 1, 1942		$279 05	
Charges January 1 to October 14, 1942		714 40	
			$993 45
Payments to treasurer January 1 to October 14, 1942		$436 05	
Outstanding October 14, 1942, per list		557 40	
			$993 45

Aid to Dependent Children—Accounts Receivable

Outstanding October 25, 1940, per previous audit		$474 67	
Charges 1941		221 32	
			$695 99
Payments to treasurer:			
October 25 to December 31, 1940	$414 99		
1941	279 12		
		$694 11	
Disallowances 1941		1 88	
			$695 99
Charges January 1 to October 14, 1942			$213 35
Payments to treasurer January 1 to October 14, 1942			$213 35

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding October 25, 1940, per previous audit		$ 98 00	
Charges:			
October 25 to December 31, 1940	$ 367 00		
1941	2309 15		
		2676 15	
			$2774 15
Payments to treasurer:			
October 25 to December 31, 1940		$ 367 00	
1941		2407 15	
			$2774 15
Charges January 1 to October 14, 1942			$2219 91
Payments to treasurer January 1 to October 14, 1942		$2027 41	
Outstanding October 14, 1942, per list		192 50	
			$2219 91

CEMETERY DEPARTMENT

Care of Lots

Outstanding October 25, 1940, per previous audit	$ 67 50	
Charges 1941	128 00	
		$195 50

Payments to cemetery treasurer:			
October 25 to December 31, 1940	$ 3 00		
1941	92 00		
		$95 00	
Charges cancelled 1941		18 00	
Outstanding December 31, 1941		82 50	
			$195 50
Outstanding January 1, 1942		$ 82 50	
Charges January 1 to October 14, 1942		132 00	
			$214 50
Payments to cemetery treasurer:			
January 1 to October 14, 1942		82 50	
Outstanding October 14, 1942, per list		132 00	
			$214 50

RUFUS ROWE GRAVES LIBRARY FUND

	Savings Deposits	Securities Par Value	Total
On hand October 25, 1940	$217 77	$2000 00	$2217 77
On hand at end of year 1940	217 77	2000 00	2217 77
On hand at end of year 1941	217 77	2000 00	2217 77
On hand October 14, 1942	217 77	2000 00	2217 77

RECEIPTS		PAYMENTS	
Income:		Transfers to town:	
October 25 to December 31, 1940	$39 36	October 25 to December 31, 1940	$39 36
1941	74 36	1941	74 36
January 1 to October 14, 1942	52 50	January 1 to October 14, 1942	52 50
	$166 22		$166 22

JULIETTE MONTAGUE COOK LIBRARY FUND

	Savings Deposits	Total
On hand October 25, 1940	$1000 00	$1000 00
On hand at end of year 1940	1000 00	1000 00
On hand at end of year 1941	1000 00	1000 00

On hand October 14, 1942		$1000 00	$1000 00

RECEIPTS		PAYMENTS	
Income:		Transfers to town:	
October 25 to December 31, 1940	$25 15	October 25 to December 31, 1940	$25 15
1941	25 15	1941	25 15
	$50 30		$50 30

HENRY W. TAFT LIBRARY FUND

	Savings Deposits	Total
On hand October 25, 1940	$500 00	$500 00
On hand at end of year 1940	500 00	500 00
On hand at end of year 1941	500 00	500 00
On hand October 14, 1942	500 00	500 00

RECEIPTS		PAYMENTS	
Income:		Transfers to town:	
October 25 to December 31, 1940	$12 58	October 25 to December 31, 1940	$12 58
1941	12 58	1941	12 58
	$25 16		$25 16

SARA LORANE GRAVES LIBRARY FUND

	Savings Deposits	Total
On hand October 25, 1940	$400 00	$400 00
On hand at end of year 1940	400 00	400 00
On hand at end of year 1941	400 00	400 00
On hand October 14, 1942	400 00	400 00

RECEIPTS		PAYMENTS	
Income:		Transfers to town:	
October 25 to December 31, 1940	$8 04	October 25 to December 31, 1940	$8 04
1941	8 04	1941	8 04
	$16 08		$16 08

CAROLINE B. HARPER LIBRARY FUND

	Savings Deposits	Total
On hand October 25, 1940	$500 00	$500 00
On hand at end of year 1940	500 00	500 00
On hand at end of year 1941	500 00	500 00
On hand October 14, 1942	500 00	500 00

RECEIPTS		PAYMENTS	
Income:		Transfers to town:	
October 25 to December 31, 1940	$10 05	October 25 to December 31, 1940	$10 05
1941	10 05	1941	10 05
	$20 10		$20 10

GENERAL LIBRARY FUND

	Savings Deposits	Total
On hand October 25, 1940	$2500 00	$2500 00
On hand at end of year 1940	2500 00	2500 00
On hand at end of year 1941	2500 00	2500 00
On hand October 14, 1942	2500 00	2500 00

RECEIPTS		PAYMENTS	
Income:		Transfers to town:	
October 25 to December 31, 1940	$52 78	October 25 to December 31, 1940	$52 78
1941	52 78	1941	52 78
	$105 56		$105 56

CEMETERY PERPETUAL CARE FUNDS

	Savings Deposits	Securities Par Value	Total
On hand October 25, 1940	$7693 23	$2200 00	$9893 23
On hand at end of year 1940	7693 23	2200 00	9893 23
On hand at end of year 1941	7693 23	2200 00	9893 23
On hand October 14, 1942	7723 23	1000 00	8723 23

RECEIPTS

Securities written of January 1 to October 14, 1942	$1200 00
Income:	
October 25 to December 31, 1940	192 87
1941	218 67
January 1 to October 14, 1942	52 00
Sale of cemetery lots,	30 00
	$1693 54

PAYMENTS

Added to savings deposits January 1 to October 14, 1942	$ 30 00
Securities defaulted and written off by vote of town	1200 00
Transfers to town:	
October 25 to December 31, 1940	192 87
1941	218 67
January 1 to October 14, 1942	52 00
	$1693 54

TOWN OF SUNDERLAND

BALANCE SHEET—OCTOBER 14, 1942

GENERAL ACCOUNTS

ASSETS

Cash		$26243 84
Accounts Receivable:		
Taxes:		
Levy of 1942		22801 45
Motor Vehicle Excise Taxes:		
Levy of 1942		2 92
Classified Forest Land—1942		1 20
Departmental:		
Temporary Aid	$557 40	
Old Age Assistance	192 50	
		749 90

LIABILITIES AND RESERVES

Temporary Loans:		
In Anticipation of Revenue	$20000 00	
In Anticipation of Reimbursement	5000 00	
		$25000 00
State Tax		3150 00
State Parks and Reservations Tax		42 38
Dog Licenses—Due County		59 40
Road Machinery Fund		26 05
Federal Grants:		
Old Age Assistance:		
Administration	$69 29	

State Aid to Highways		$2856 10
Estimated Receipts, to be Collected		2059 46
Overdrawn Accounts:		
Library	$205 19	
Cemetery	19 30	
Old Age Assistance— Federal Grant	9 62	
Interest	3 33	
		237 44
		$54952 31

Aid to Dependent Children:		
Assistance	$11 48	
Administration	16 60	
		$ 97 37
Unexpended Appropriation Balances		20785 84
Reserve Fund—Overlay Surplus		2847 27
Overlay Reserved for Abatements:		
Levy of 1942		780 03
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax	$ 2 92	
Departmental	749 90	
		752 82
Surplus Revenue:		
Revenue 1942	$1007 20	
Surplus of prior years	403 95	
		1411 15
		$54952 31

DEBT ACCOUNTS

Net Funded or Fixed Debt	$10000 00	Town Hall Loan 1940	$10000 00

TRUST ACCOUNTS

Trust Funds, Cash and Securities	$15841 00	Library Funds	$7117 77
		Cemetery Perpetual Care Funds	8723 23
	$15841 00		$15841 00

ECKMAN
NDERY INC.
JULY 97
1-To-Please® N. MANCHESTER,
INDIANA 46962